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March 23, 1999

Mr. Richard M. Ng Reports Analysis Division Federal Election Commission 999 E Street, NW Washington, DC 20463

Dear Mr. Ng:

This is in response to your letter dated February 17, 1999, which I received on March 15, 1999. Your letter questions in-kind contributions to three Congressional candidates. The contributions in question were for cameras. The Eastman Kodak Employees Political Action Committee ordered the cameras from the Eastman Kodak Company and the cameras were sent to the campaigns in question.

With respect to the contribution to the campaign of Suc Kelly, the PAC reimbursed the Company within two weeks of the contribution. With respect to the contributions to the Houghton and Morella campaigns, the PAC paid for the cameras several months after they were sent. The delay in payment is attibutable in part to the fact that the position of PAC administrator was vacant and PAC activities were being handled by a temporary employee. That position has been filled and procedures have been put in place to assure that the Company is reimbursed for product before it is shipped to a candidate.

I hope that this is responsive to the questions raised in your letter. Please contact me if you need additional information.

Sincerely,

Sandra E. Taylor Chairman, KodaPAC

Federal Election Commission

ENVELOPE REPLACEMENT PAGE

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